for arrears of kandayam. This will be evident from a perusal of the Land Revenue collection records in the Sorab, Sagar and Nagar Taluks. This state of things has been brought about by the unusually heavy garden assessment prevailing in this country, the heavy Land Revenue assessment and the increase in the wages paid to coolies. Besides to add to our misery, the lands in the Malnad are being resurveyed and a Notification has been published in the Gazette that as a result of the revision Survey, an increase of 20 per cent in the assessment on garden and wet lands and of 80 per cent on the assessment on dry lands would be made. It is therefore prayed that the benevolent Government may as heretofore take into its kind consideration the abject condition of the people in the Malnad and with a view to alleviate their sufferings may remit the duty on supari. As an instance of the heavy taxation in this country, it may be said that the tax paid per head in the Madras and Bombay Presidencies is Rs. 3-8-0 whereas that paid in the Malnad amounts to 8 or 10 rupees.

The duty on supari falls not on the consumer but on the producer. A large quantity of Mysore areca finds its market in British India and the Mysore producer will have to compete with the British Indian producer who pays no Sayer duty on his areca. Thus the Mysorian will have to sell his areca at a price which is 12 annas less than the price secured by the British Indian gardener. An acre of Bagayet land can contain from 350 to 400 fruit-bearing trees yielding on the average 24 maunds of areca. The cost of cultivation of such, amounts to (Rs. 16 a year and ಪಡಿಗ್ಗೆ 14 Rs.) =30 Rs. a year and the cost of collecting nuts and preparing them for market comes up to Rs. 60. The amount payable for Sayer duty at 12 annas a maund is Rs. 18. The assessment is Rs. 16 on the average. Thus the total outlay is Rs. 124 which means Rs. 5-2-0 per maund. The price of areca in the Malnad is generally Rs. 7 per maund. Thus, the garden owner if he himself cultivates his garden gets 1-14-0 per maund as net income. It is to be noted that it takes full 16 years for a garden to be fruit-bearing. The gardener and his people also work throughout the year.

NOTE.—This was taken up at the end and discussed. All the representatives in a body prayed for the abolition of the Sayer duty. The matter is being dealt with separately.

Subject No 208.

Abolition of Sayer duty.

Messrs. Surnarnappa, Venkataramaiya, Ramaswami Chetty of Arkalgud Taluk, N. Venkataramaiya, Hole Narsipur Municipality, Kigga Chennakesava Rao, Hedase Devara Sastri of Koppa Taluk, C. Srinivasa Rao of the Chikmagalur Taluk, Ramanuja Iyengar of Gubbi Taluk, Narnappa, Turuvekere, Gopalaiya and Davoodkhan.

Summary of discussion.—The imposition of Sayer duty may be kindly excused. The duty presses heavily on raiyats who in consequence are obliged to sell their produce to the local merchants for any price offered by them, instead of selling it in other places where there is demand for it. Some of the raiyats want a reduction in bagayet kandayam. The bagayet kandayam now levied having been revised recently it cannot be said that it is high and may therefore stand good.

If the Sayer duty cannot be abolished, it is prayed that wet rates may be imposed on supari gardens.

The wet rate amounts to Rs. 4 per acre and the Sayer duty on the produce of an acre to about Rs. 15. Thus the Government will get Rs. 19 per acre.

NOTE.—*Vide* note to Subject No. 207.

Subject No. 209.

Levy of Sayer duty on a fair estimation of the standing crop.

Messrs. H. Krishnachar, Goribidnur Taluk. Venkatarangaiya of Hassan Municipality.

Summary of discussion.—The rules at present require the attendance of Shekdars, Shanbhogs and Patels when the arecanut produce is gathered by raiyats. As the crop always comes up in the rainy season and there will be generally one or two professional men to pick the crop, it is not possible to secure the presence of Government servants just at a time when the season is favorable. It is also urged that soon after the crop is gathered, if there be no sun-shine for 3 days continuously the gathered crop would be spoiled. During the time of Amildar Mr. Shama Iengar the practice was to levy the Sayer duty on a fair estimation of the standing crop, taking into consideration the average yield of the previous ten years. It is suggested that the same practice may be allowed to continue, as by this means the necessity of securing the presence of Government servants simultaneously may be avoided and the system of levying the duty rendered more easy.

NOTE.—*Vide* note to Subject No. 207.

Subject No. 210.

Revival of Sayer koil chits.

Mr. Hutcheere Gowda of Gubbi Taluk.

Summary of discussion.—Koil chits were formerly issued by Patels in this District for the removal of areca from gardens. Koil chits have now been dispensed with and areca is allowed to be removed from gardens after an estimate of the yield by Panchayatdars. This system has led to confusion.

NOTE.—This was discussed at the end. It will be dealt with separately.

Subject No. 211.

Patels and Shanbhogs at Head-quarters of Hoblis to issue Sayer Rahadaris and to check Sayer Zastan.

Mr. Hutcheere Gowda of Gubbi Taluk.

Summary of discussion.—Patels and Shanbhogs at Hobli Head-quarters may be empowered to issue Sayer Rahadaris during the absence of Shekdars from Head-quarters to prevent hardship to areca garden owners.

NOTE :—*Vide* note to Subject No. 210.

Subject No. 212.

Fruit trees planted for temple service to be entered in the Pahani.

Mr. Krishna Iyengar of the Turuvekere Sub-Taluk.

Summary of discussion.—Fruit trees planted for temple service in Inam lands and private holdings may be entered in the Pahani account of the village.

Reply of Government.—This may be done unless there is any dispute regarding enjoyment.

Subject No. 213.

Tippanis of sub-numbers to be filed in the Taluk Cutcherry.

Mr. Sasalu Timme Gowda of Tumkur Taluk.

Summary of discussion.—Tippanis or measurements of sub-numbers recorded during the Re-survey may be filed in the Taluk Cutcherry for the purpose of finding out the limits of sub-numbers.

Reply of Government.—After careful consideration it has been decided within the last few days that this cannot be given to parties.